EXHIBIT M

11-04-2012 Istanbul

To Whom This may Concern

I, Melda Akin, the mother of Oytun Akin am writing these lines to you without being under the influence and pressure of any body, with my free will and sound wisdom.

My daughter Oytun, by showing respect, affection and concern to her family all throughout her life has earned the love and commendation of all of us and has acquired an unchangeable spot in our hearts and has become our lives spirits and life spring.

Throughout her life by her wisdom, study determination and her will power Oytun Akin has put to best use all of the resources that we have provided her. Throughout her education duration she has attained (educational) achievements in the best schools and has been known as a honest, help giver and studious student. Not only in educational grounds, but also in social life she has been loved by her friends. She has attained (high) achievements throughout many years of (participation) in horse-riding sport. She has adopted the modern Western life style but in the same time was brought up as a young individual who has obtained the spiritual contemporary values.

Not only through her tie and closeness to the family never she has shamed us, but quite to the contrary she has been the cause of our pride. Oytun Akin has been brought up as an individual to be an useful and successful pharmacist for her family and the entire humanity by the end of her education duration.

By obtaining the required education and carrier achievements level both in Turkey and in the United States of America, where she loves at least as much as she loves Turkey, my daughter has been our source of pride all the times.

I have been personally witnessed her affection to the United States of America through her educational and carrier life in the United States of America. Even though I am in old ages and lived through lots of medical problems, because of her affection to the U.S.A. my oytun has never insisted in going back to Turkey.

Being the members of the Akin family, because of our trust and affection to the United States Government, we are in support of my daughter's education and performance of her pharmaceutical profession there, and the fact that this would be beneficial both for her and the American people. In the same time she has tied her life to her American affection. As a person that I have personally witnessed the joy she has felt in the American National

Festivities, I have never been in a position to insist that she would be prevented from this peaceful life that she has brought about for herself. As Oytun repeatedly expressing her desire to meet us in Turkey, and live here from now on, we have never intended to take her away from the environment in which she is dedicating an important part of her life in giving health services to the people for whom she is paying tax and having ties to them.

My daughter's existing condition is grieving all of us in the family, but in the same time unfortunately it is impossible to undo the occurrence. The situation is quite obvious and it is quite understood by the Akin family. As a mother who knows her daughter's characteristic, I am sure that the happenings were not aimed to intend to harm the United States of America. I don't have the slightest doubt that my daughter will be judged in a just manner and the situation will be resolved favorably.

The Akin family and myself trust the justice system of the Unites States of America, and hope that you will conclude the subject in the shortest (possible) time.

Yours faithfully
Signature MELDA AKIN

4.11.2012 15tonbul

Sayin Tetkili,

Size bu satırları Oytun Akın Milialik'in annesi Melde Akın olarak kimsenin tesiri ve baskısı altında kalmadan kendi özgür iradem ve akıl sağlığım yerinde olarak yazmaktayım.

Kızım Oytun, nayatı boyunca ailesine göstermiş olduğu saygı, sevgi ve ilgi ile hepimizin sevgi ve takdırını toplamış kalbınızde oleğişmez bir yer eolinmiş, hayatımızın neşesi, hepimizin yaşam kaynapı

plmus tur.

Dytur Akın hovyatı boyunca kendisine suğladığımız tüm imkanları zetası, yalışma azmi ve iradesiyle en iyi setilde degerlenmiştir. Tüm eğitim hayatı boyunce en iyi otullarda otumayı başarmış dürüstlüğü ve yardım severliğiyle tanınan, yalıştan bir öğrenci olmuştur. Kenedisi saolere eğitim alanında değil sosyal hayattada arkadaşları tarafından sevilen uzun yıllar yaptığı binicilik sporuyle başarılar tazanmış modern, batılı hayat tarzısını benimsemiş ama aynı zamanda maneu doğerlere sahip gapdaş bir genç olarak yetiştirilmiştir.

Ailesine olan bağlılığı veyakınlığıyla bizi hickir zaman mahcup etmeyen ve tam tersine gururlandıran Oytun Akın tüm bu eğitim hayatının sonunda ailesine ve tüm insanlığe jaydalı olacak bir birey olmuş

basarılı bir Eczacı olarak yetişmiştir.

Kzımın gerek Türkiye'de ve gerekse en az Türkiye kondor sevdiği Amerika Birlesik Devletlerinde elole ettiği eğitim ve koviyer seviyesi herzaman gurur kaynapımız olmuştur.

Amerika Birlesik Deuletin'deki egitim veis hayatı boyurca kerdisinin Amerika Birlaik Devletine sengisine bizzat fahitolmus, yaşımın ilerlemiş ve çesitli saflık problemleri yaşamış olmama rafinen A.B.D. Olan sergisi setebiyle oytunumun Türkiye'ye dönmesine yonelik hig bir israrda bulun mamış olir. Akin ailesi olarak Amerika Birlefik Devletine olan güvenimiz ve sevgimiz stibarcyla kızım Dyturun Amerika Birleşik Devletinde egitim alması ve Eczachik mesleginin orada icra etmesinin kenolisi ve Amerita hallicin faydalı olaceğini savunmusuzdur. Aynı zamanda hayatını orada devam ettirmesini Amerika sevgisine bagianis, Amerika milli bayramlarındaki sevincini bizzat görmüş bir kişi olarak kendisini Amerike'de kurduğu bu huzurlı ottomdon alıkoyma Israrında highir saman bulunmanisimder. Kerdisini Türkiye'de görmemizi ve artik burada gaşamasını sıksıkdile getirmekle beraber Oytur'un hayatının önenlibir bólumunu harcadigi vergiódedigi insonlarina saplik hizmeti verdiği ve onlarıa borş kurduğu bu ortandan uzaklastimak istemenisizdir.

Kızımın içinde bulundığu durum ailecek hepimizi çok üzmekle beraber, yasanan olayları çeriye getirmek ne yazıkkı mümkün değildir Durum gayet açık ve Akın Ailesi tarefındendla anlasılırı nitelikledir. Kızını çok iyi tanıyan bir anne olarak yasananların Amerika Birleşik Devleti lerine kasten zarar vermek ameciyla yapılmadığından emin bulunmakteyim. Kızımın en aolil bir şekilde yargılanacoği ve olurumun açıklığa kavuşturulacoğından en ufak bir süphemyoktur.

Devlet'leri adalet sistemine güveriyer tarafınızdan enkise zamanda bu komunun netice len olirilmesini ünit ediyoruz. Soygılarımle

Soygilarim le MELDA AKIN

DECLARATION OF TRANSLATOR

I, the undersigned, being first duly sworn, depose and say that I am familiar with the English and TURKISH languages; that I translated the attached 2 PAGES OF LETTER from TURKISH into English; and that the said translation is to the best of my knowledge and belief a true and correct translation of the said document.

I certify (or declare) under penalty of perjury, that the foregoing is true and correct.

01-23-2013

Bahram K Banjingh Signature of Translator Executed at: Los Angeles, Ca

> OFFICIAL TRANSLATION BAHRAM K. GANJINEH OFFICIAL TRANSLATOR - INTERPRETER TO THE LOS ANGELES FEDERAL & SUPERIOR COURTS

To Whom It May Concern,

20 June, 2012

I am Suleyman Oguz Akin. I am married and have three children. I have been working as a Pharmacist for 51 years. My father was also a pharmacist. I tried to perform my profession at its best and within ethical boundaries. Please find attached the awards and honors obtained from professional societies.

The eldest of my children, my son Onat is a doctor of pathology specialty in Istanbul, Turkey. When he was getting his specialty training in the USA, my daughter Oytun Mihalik (Akin) just as she was graduating from Istanbul University Pharmacy School in 1996 visited his brother in the USA and later stayed there since she liked the USA very much and received training for pharmacy and obtained various professional certificates..

First in the state of New York, then in California she has worked in pharmacy chains for 15 years as a pharmacist. She has married there. She deserved the right to obtain a green card and she has got it. Last year when she came to me, we worked together in my pharmacy.

During the same period, my younger son, Onur, had gone to Pakistan for business purposes and when he was there, he told his sister, Oytun that there were poor, sick and needy people over there. My daughter, being a very sensitive and affectionate person, feels pity not only for human beings but also for animals. For that reason, she has sent money to be given to poor people over there.

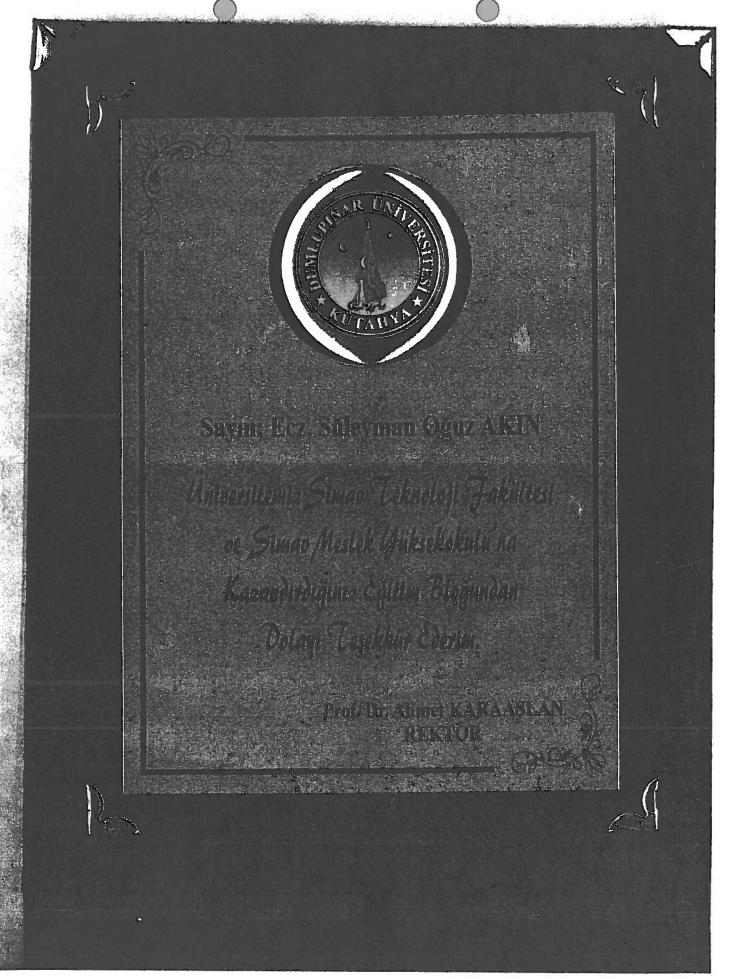
Neither she nor family members are related to terror or to people associated with terror. We are respecting our state and its holy values. We do not hold any character as to be enemies to our own country and its allies.

I and my children have worked honestly paying respect to our own country and to the other countries they lived in. They made a positive contribution to the economies of the contries they lived in and paid their taxes in due time.

Attached to this letter are the photocopies of the Certificate of Gratitude given to me by the State Tax Revenue Service and the Plaquet presented to me at the completion of Dumlupinar University Technical School building made by my donation .

Respectfully,

S. Oguz Akin Pharmacist



Dear Honorable Judge Tucker,

This is to humbly appeal to you to review and reconsider my wife, Oytun Mihalik, who is awaiting sentencing. I am Errol Mihalik, and I am the husband of Oytun Mihalik since 2/29/2008. I have never met such a remarkable individual and completely in love with her. Every day, as human beings, we make small and at times crucial mistakes that bestow on us regrets that may last days or even the rest of our lives. I know my wife is pleading guilty for her charges, and her actions pertaining to her charges are completely out of character.

Oytun is a well-organized, highly efficient and extremely competent person. Her friendly nature and exceptional communication skills have always earned her excellent rapport with people of all age groups. In the years when I have known her, I have been truly impressed with her dedication to any endeavor that she gets involved in. Furthermore, Oytun is extremely dedicated to her family, work, love for America, and is entirely peace-loving.

I hope you will take into consideration the future of my wife, and take into account our future to have a family. Her incarceration has affected me, her family, her life in general, and her ability to live in the United States. Oytun is a loyal, honest, considerate, and supportive wife who has the ability to relate to others using another person's perspectives. Her positive energy is refreshing, and it inspires me to better myself. I thank you for your time in reading this letter, and hope you are able to see how extraordinary of a person she is.

Kind Regards,

Errol Mihalik

to whom it may concern oct 17th 2012 I'm a pharmacy tach nician at Evis Pharmacy in Downey # 8867 I have being a pharmacy technician For 12 years I worked with oytun mihalik for 31/2 years. She was the night pharmacistshe is always borng pleasant kind. and an thusiastic. She always helped the customers and wered all. the auestions she was always willing to halp the patients 100%. I ven that we had very stressfuls time in our by hours that many She is being the best pharmacist I ever known. She was able to Check prescriptions very auick never Lat cystomars wait she is a very hard working person with a huge heart. shalf and will always be a Very important part in my life we had so much fun together. her as proffesional and WILL MISS friand cell 562.382-5327 Sinceraly Maisonty home 562-861-7462 Miaiam Cervantes 10327 Downey auc# 106 Downey Ct. 90241

100 10 2012

To whom it may Concern,

We have known bytun A. Mikelik for many yours. She has been narrowerking phenindenst. Her recation ship with the kelp people, loyal to her family and priends. She is knowingable thank with 3 languages. Its a Summery she is covering, worm, trustworthy pharmasist

Dr. A. N AKIN Dr. Emel AKIN November 1, 2012

Peter Ralli 5142 Warner Ave. Unit 205 Huntington Beach, CA 92649

Re: Oytun Mihalik

To whom it may concern:

I've known Errol Mihalik for many years. My wife and I were at his wedding to Oytun in February 2008. I was happy for Errol that he found a smart, career-minded woman to share his life with. I have spent considerable time with the both of them from before they were married until August 2010, when my wife and I moved from Orange County to San Diego County. At that time, Oytun and Errol seemed very much in love and were planning on having a family. In the two years that we were in San Diego County, I still talked to Errol but much less than before.

I was shocked to hear from Errol that Oytun had been charged with a serious crime and violation of national security. In the roughly 3 years we had known her, we never heard Oytun say or do anything that showed she was a radical or an extremist in any way. I always thought of her as a secular person and a hard working pharmacist. It seems very out of character that she would support some extremist group by sending them money. I can only speculate that she was coerced by her brother in Turkey to send money on his behalf.

While I can't condone any action that would endanger our troops. I hope that the court shows Oytun mercy in that this is her first criminal offense. I also hope that if she cooperates with authorities she will be allowed every opportunity to shorten her sentence and return home. Now that her brother is incarcerated in Turkey, and she has had time to reflect on the repercussions of her actions, I don't believe she has any reason to repeat her mistake.

Sincerely,

Peter Ralli